

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MoSys, Inc.		2 Issuer's employer identification number (EIN) 77-0291941	
3 Name of contact for additional information James Sullivan	4 Telephone No. of contact 408-418-7500	5 Email address of contact jsullivan@mosys.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2309 Bering Drive		7 City, town, or post office, state, and ZIP code of contact San Jose CA 95120	
8 Date of action 2/27/2019		9 Classification and description 1 FOR 20 REVERSE STOCK SPLIT	
10 CUSIP number 619718307	11 Serial number(s) NOT APPLICABLE	12 Ticker symbol MOSY	13 Account number(s) NOT APPLICABLE

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON AUGUST 27, 2019, MOSYS, INC. (THE "COMPANY") EFFECTED A 1 FOR 20 SHARE REVERSE STOCK SPLIT OF ITS COMMON STOCK. PURSUANT TO THE REVERSE STOCK SPLIT, EVERY 20 SHARES OF ISSUED AND OUTSTANDING COMMON STOCK AUTOMATICALLY CONVERTED INTO ONE SHARE OF COMMON STOCK. ANY STOCKHOLDER WHO WOULD OTHERWISE BE ENTITLED TO A FRACTIONAL SHARE AS A RESULT OF THE STOCK SPLIT RECEIVED CASH IN LIEU THEREOF, AND FOR FEDERAL INCOME TAX PURPOSES. WAS DEEMED TO HAVE RECEIVED AND THEN IMMEDIATELY SOLD SUCH FRACTIONAL SHARE FOR CASH.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ AS A RESULT OF THE REVERSE STOCK SPLIT, THE COMPANY'S STOCKHOLDERS WILL BE REQUIRED TO ALLOCATE THE AGGREGATE TAX BASIS IN THEIR SHARES OF COMPANY STOCK HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT AMONG THE SHARES OF COMPANY STOCK HELD IMMEDIATELY AFTER THE REVERSE STOCK SPLIT, INCLUDING ANY FRACTIONAL SHARE INTEREST FOR WHICH CASH WAS RECEIVED. IN GENERAL, A STOCKHOLDER'S AGGREGATE TAX BASIS IN SHARES OF COMPANY STOCK HELD IMMEDIATELY PRIOR TO THE REVERSE STOCK SPLIT SHOULD BE ALLOCATED IN PROPORTION TO THE REDUCED NUMBER OF SHARES OF COMPANY STOCK UNDER SECTION 358 OF THE INTERNAL REVENUE CODE AND THE REGULATIONS THEREUNDER. STOCKHOLDERS WHO ACQUIRED THEIR SHARES OF COMPANY STOCK ON DIFFERENT DATES AND AT DIFFERENT PRICES SHOULD CONSULT THEIR OWN TAX ADVISORS REGARDING THE ALLOCATION OF THE TAX BASIS OF SUCH SHARES.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ SEE ANSWER TO ITEM 15. BECAUSE NO FRACTIONAL SHARES WERE ISSUED, THE AGGREGATE TAX BASIS OF COMPANY STOCK HELD BY A STOCKHOLDER IMMEDIATELY AFTER THE REVERSE STOCK SPLIT COULD BE LESS THAN THE PRE-SPLIT AGGREGATE TAX BASIS BY AN AMOUNT EQUAL TO THE AGGREGATE TAX BASIS ALLOCATED TO THE FRACTIONAL SHARE, IF ANY.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **THE TAX TREATMENT OF THE COMPANY'S REVERSE STOCK SPLIT IS DETERMINED PURSUANT TO SECTIONS 368(a)(1)(E) AND 354(a)(1) OF THE INTERNAL REVENUE CODE. THE ADJUSTMENT TO A STOCKHOLDER'S BASIS IN SHARES OF COMPANY STOCK IS DETERMINED PURSUANT TO SECTION 358 OF THE INTERNAL REVENUE CODE. THE TAX TREATMENT TO EACH STOCKHOLDER WHO RECEIVED CASH IN LIEU OF A FRACTIONAL SHARE IS DETERMINED PURSUANT TO SECTION 302 OF THE INTERNAL REVENUE CODE. EACH STOCKHOLDER SHOULD CONSULT SUCH STOCKHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES TO SUCH STOCKHOLDER OF THE REVERSE STOCK SPLIT.**

18 Can any resulting loss be recognized? ► **EXCEPT TO THE EXTENT OF CASH RECEIVED IN LIEU OF FRACTIONAL SHARES, STOCKHOLDERS GENERALLY WILL NOT RECOGNIZE GAIN OR LOSS AS A RESULT OF THE REVERSE STOCK SPLIT. IN GENERAL, IF A STOCKHOLDER RECEIVES CASH IN LIEU OF A FRACTIONAL SHARE, THE STOCKHOLDER WILL RECOGNIZE GAIN OR LOSS BASED ON THE DIFFERENCE BETWEEN THE AMOUNT OF CASH RECEIVED AND THE STOCKHOLDER'S ADJUSTED TAX BASIS IN THE FRACTIONAL SHARE. THE DEDUCTIBILITY OF CAPITAL LOSSES MAY BE SUBJECT TO LIMITATIONS.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **THE REPORTABLE TAX YEAR IS 2019. THE INFORMATION SET FORTH IN THIS FORM 8937 DOES NOT: 1) CONSTITUTE TAX ADVICE, 2) TAKE INTO ACCOUNT ANY STOCKHOLDER'S SPECIFIC FACTS AND CIRCUMSTANCES NOR 3) PURPORT TO BE A COMPLETE SUMMARY OF THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO A STOCKHOLDER. EACH STOCKHOLDER SHOULD CONSULT SUCH STOCKHOLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT TO SUCH STOCKHOLDER.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ►  Date ► **8/28/2019**

Print your name ► **James Sullivan** Title ► **CFO**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			